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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/52/936)]

52/240. Financing of the United Nations Operation in Mozambique

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Operation in Mozambique[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 797 (1992) of 16 December 1992, by which the Council established the United Nations Operation in Mozambique, and the subsequent resolutions by which the Council extended the mandate of the Operation, the latest of which was resolution 957 (1994) of 15 November 1994, by which the Council decided to extend the mandate of the Operation until the new Government of Mozambique took office but not later than 15 December 1994, and authorized it to complete its residual operations prior to its withdrawal on or before 31 January 1995,

Recalling also its resolutions 47/224 A and B of 16 March 1993 on the financing of the Operation and its subsequent resolutions and decisions thereon, the latest of which was resolution 49/235 of 10 March 1995,

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[1] A/49/649/Add.3, A/51/807 and A/52/680 and Add.1.

[2] A/52/853.

Reaffirming that the costs of the Operation are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Operation, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Operation with the necessary financial resources to enable it to meet its outstanding liabilities,

1. *Takes note* of the status of contributions to the United Nations Operation in Mozambique as at 15 May 1998, including the contributions outstanding in the amount of 38.6 million United States dollars, representing 7.3 per cent of the total assessed contributions from the inception of the Operation to the period ending 31 March 1995, notes that some 54 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Operation in full to facilitate the closing of the Special Account for the Operation;

5. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. *Approves*, on an exceptional basis, the special arrangements for the Operation with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments which provided contingents and/or logistic support for the Operation shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. *Reiterates* its resolutions 50/222 of 11 April 1996 and 51/218 E of 17 June 1997;

8. *Emphasizes* that, in implementing paragraph 3 of its resolution 50/222, double payment and/or overpayment or underpayment should be avoided so as to ensure that reimbursement is in accordance with the decision of the General Assembly;

9. *Decides* that, for Member States that have fulfilled their financial obligations to the Operation, there shall be credited their respective share of the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars and interest income of 4,971,000 dollars;

10. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Operation, their share of the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars and interest income of 4,971,000 dollars shall be set off against their outstanding obligations;

11. *Takes note* of the views expressed by Member States on the treatment of accumulated interest income in the Special Account for the Operation;

12. *Also takes note* of the report of the Secretary-General on the disposition of the assets of the Operation;[3]

13. *Decides* to include in the provisional agenda of its fifty-third session the item entitled "Financing of the United Nations Operation in Mozambique".

88th plenary meeting
26 June 1998

ANNEX

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Operation in Mozambique until payment is effected;

2. (*a*) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

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[3] A/52/680.

(*b*) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(*c*) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.